

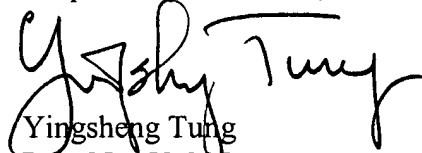
**Remarks**

Applicants thank Examiner Vinh for the clear explanation of the Advisory Action. In response, applicants amend the claim 12 to overcome the 102(e) rejection.

As amended, claim 12 has at least 2 elements of limitation not disclosed in the Winniczek reference, namely, the step of providing a target layer of material of which not less than 90% of the target layer surface is covered with a mask and the step of etching the less than 10% open area of the target layer uncovered by the mask. The added elements are fully supported by the original drawing figures 3, 4, and 5.

Applicants respectfully submit that the application is now in allowable form and the claims 12 – 14 and claims 19-21 distinguish over the reference. Applicants respectfully request that the rejections against the claims be withdrawn, the application be further examined and the claims pass to allowance.

Respectfully submitted,



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